

Review Area	Risk Assessment
Payroll	H
Corporate Accounts Payable	H
Corporate Accounts Receivable	M
Housing Benefit	H
Treasury Management	M
Housing Rents	M
Council Tax	H
Capital Expenditure	H
NNDR	H

Social Care data security	H
Legacy File Storage	H
Dynamics 365 (HR/Payroll)	Links to CR10-M
Audit Needs Assessment	M

HR Policies (Annual Assurance)	H
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Corporate Governance	Statutory Requirement
Agency Staff	Links to CR6 - M
Income Collection	Requested by HoS - Collections & HB
Purchase Cards	Requested by S151 Officer
Homes for Ukrainians	Links to - A place where those in need are supported

Corporate Health & Safety	Statutory Requirement Links to CR3 – H and CR14 – M
Customer Service - Responses to webforms	Links to 'A council that puts residents first'
Customer Service – Complaints	Links to 'A council that puts residents first'
Cashiers	Requested by HoS – Collections & HB
Insurance	Compliance
Parking - Issuing PNCs	Compliance
Pensions Administration	Statutory Requirement
Payroll Overpayments	Links to CR6 - M
Emergency Planning & Business Continuity	Links to CR13 - M, & A council that puts residents first
Housing – new legislation & regulatory framework	Statutory Requirement Links to CR3 – H
Demand on Homelessness (incl recovery of HB from clients in temporary accomodation)	Links to - A place where those in need are supported
Property Acquisition Programme	Links to - A place where those in need are supported
Regeneration Contracts	Links to CR2 - M
Neighbourhood Community Infrastructure Levy (NCIL)	Statutory Requirement
PFI Contracts	Links to - A place where those in need are supported
Housing Voids	Links to - A place where those in need are supported

Library Services	Links to 'A council that puts residents first'
Freedom Passes & concessionary passes	Links to - A place where those in need are supported
Bus Subsidy Grant	Statutory Requirement
Waste Collection Capital Grant	Statutory Requirement

D365 & Mosaic Data Quality & Payments	Links to CR1 – H
Adults Debt	Links to CR1 – H
Deferred payments	Links to CR1 – H
Client Finances	Links to CR1 – H
CYAD Residential Placements	Links to - A place where those in need are supported
Mental Health	Links to - A place where those in need are supported

Schools	Links to : Sustaining quality education and training
Leaving Care	Links to CR4 - H
SEND	Links to CR4 - H
D365 & Mosaic Data Quality & Payments	Links to CR1 – H

SFVS	Funding Requirement
Together with Families Programme (Troubled Families Grant)	Grant Requirement

TOTAL OPERATIONAL AUDIT DAYS IN 2024/25 PLAN

Follow up of recommendations	H/M

*Professional Advice	H/M/L
*Irregularity/whistleblowing Reviews	H
Grants	H

Contingency Allowance

Reason for inclusion
Core Financial System
Core Financial System
Core Financial System
Core Financial System
Core Financial System
Core Financial System
Core Financial System
Core Financial System
Core Financial System
Core Financial System

IT
Requested by Director of ICT, c/f from 2023/24 plan, risk associated with data loss from social care system
Requested by Director of ICT, c/f from 2023/24 plan
New system introduced in 2023/24
To inform future reviews of IT systems.

Corporate Compliance C
To provide assurance on the implementation of HR Policies annually, with a focus on different policies each year in consultation with the Director of HR&OD

Corporate Risk Base
Requirement under the Accounts & Audit Regulations 2015: <i>A relevant authority must, each year conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement</i>
Agency staff account for approximately 23% of the workforce, and expenditure is £27,587,850 annually which is 22% of the total cost of staffing.
Last audited 2019/20. New system with a lot provided by a managed service (Toranto).
Housing Needs & Resident Services have to use Purchase Cards to pay for hotels that require advance payments e.g. Travelodge.
Risk that Ukrainians may be returning home and payment of grants has not been stopped.

Finance, Assurance & Resources Ri

Changes to the structure and implementation of a new system

Online reviews suggests residents struggle to engage with the Council.

Links to 2023/24 flagship action to respond to 90% of complaints in 15 working days, improving our responsiveness and customer experience.

Last audit 2014/15. Work has changed considerably since the move to cashless.

Last audit 2015/16

Follow Up

Last audited 2014/15

Assurance that overpayments are being recovered from leavers.

Statutory compliance

Housing & Regen Risk Base

Request by Corporate Director Place

Request by Corporate Director Place & Int FBP

Request from S151 Officer

Significant spending and high risk of failure to deliver.

Management request

Request by Corporate Director Place

Delays in reallocating voids will affect the ability to reduce the waiting list and increase temporary housing costs.

Culture, Environment & Economy Ri

Management request

Concerns that concessions may be being misused

Grant condition requirement

Grant condition requirement

Adults & Public Health Risk Ba

Recommendation from Financial Resilience Audit Report & request by Director ASC & PH

Request from FBP – Adults. Adults Debt function will be merged into Adults. Currently there is an approx. £4.5m debt.

Request from FBP – Adults

Request from FBP – Adults

Deferred from 2023/24 Plan due to CQC

Request from Assistant Director - Specialist Learning Disabilities Care, Mental Health, CYAD Services and Provider Services

Children Services Risk Base

The Council has 34 maintained schools with delegated budgets most of which are in excess of £1m however schools are facing ever increasing financial pressures

Support for care leavers complies with legislation/regulation

Failure to support children to achieve their full potential at school

Recommendation from Financial Resilience Audit Report

To provide assurance to S151 Officer responsible for signing off statutory return

Testing by Internal Audit is a grant condition

Follow Up Reviews

Evidence obtained that management actions have been implemented.

Support & Advice

To provide a pro-active response to management requests for support and guidance on control, risk management and guidance

To provide a pro-active response to irregularity and/or whistleblowing allegations

Government grants that require HIA sign-off

Proposed Audit Coverage	Audit Days	Qtr
ms		
Evidence Based Control Self- Assessment	2	Q1
Evidence Based Control Self- Assessment	2	Q1
Evidence Based Control Self- Assessment	2	Q1
Evidence Based Control Self -Assessment	2	Q3
Full review	10	Q3
Full review	10	Q3
Full review	10	Q3
Evidence Based Control Self- Assessment	2	Q1
Evidence Based Control Self- Assessment	2	Q1
Total	42	

Assurance systems are working effectively	15	Q2
Assurance systems are working effectively	15	Q2
Assurance that the system is stable and optimised.	15	Q3
	5	
Total	50	

Checks		
Sample check across the Council to ensure that HR policies are understood and adhered to - areas of focus for 2024/25 – Sickness Absence Management	10	Q3/4
Total	10	

ad		
Co-ordination of the annual review of governance, including Management Assurance, assessment against the CIPFA Financial Management Standards plus drafting of the Annual Governance Statement (AGS).	30	Q1/4
A review of the use of agency staff to ensure that they are being used appropriately and value for money (VFM) is being obtained.	15	
A review of the governance and processes for quality assurance around income collection, what is in place to ensure these are functioning effectively.	15	
A review of Purchase Card transactions to ensure these are appropriate and there are adequate controls in place for the process of recording, evidence and reconciliation of transactions. The review will place a particular emphasis on the use of Purchase Cards in Housing for emergency accommodation by both Housing Needs and Housing Resident Services.	15	
A review to ensure government grants are being properly administered, recipients remain in the UK and eligible.	15	

Total	90	
Task Based Reviews		
A review of the processes in place to ensure statutory duties are being fulfilled.	15	
A review of the departmental responses to webforms completed by customers to ensure action and responses are provided in a timely manner.	15	
A review of the complaints process to ensure these are dealt with appropriately and a response is provided within the target of 15 working days.	15	
A review of the processes to ensure these are dealt with appropriately and there is resilience within the team (including BACS payments).	15	Q2
A review of processes to ensure the Council is taking all appropriate steps to minimise the cost of insurance.	15	
A review to gain assurance that outstanding recommendations have been implemented adequately & PNCs issued are compliant with legislation.	5	5
A review of the controls in place for the administration of pensions (including annual benefit statements, data transfer from payroll to pensions, pensioners payroll and the opt out process).	15	Early Q3
A review of the processes in place in relation to recovery overpayments made via payroll in relation to leavers (e.g. Maternity Leave, Salary Sacrifice Scheme)	15	Q1
Review of corporate policies & procedures & compliance across the Council, compliance with legislation/regulation, training & awareness for staff.	15	
Total	125	
Other Reviews		
A review of the processes in place to ensure that existing obligations are achieved.	15	Q2
A review of the invoicing procedures for homelessness clients placed in B&B (nightly, temporary accommodation) and incentive payments made to landlords not to evict tenants.	15	Q2
To provide assurance that VFM is achieved and properties purchased meet requirements.	15	
A follow up on the KPMG report to ensure recommendations have been implemented.	15	
To provide assurance that the NCIL funding is being spent on projects which meet the criteria and is meeting local needs. Meeting legislative objectives and delivery.	15	Q1/2
To ensure there are transition arrangements in place before the PFI contracts come to an end, including how they will be managed, resourced and where this sits within the Council. Relates to 3 Schools managed in Place.	20	Q1
Review of processes and procedures in place for managing voids to ensure that properties are cleared, repaired and reallocated within set timeframes.	15	
Total	110	

Risk Based Reviews		
Brought in house 2019 - reach/impact/benchmarking - hubs across the borough, how joined up are these?	15	
A review to ensure there are robust processes in place for the issuing of disability freedom passes and cancellation of freedom passes when a holder passes away.	15	Q2
Annual HIA Certification	2	Q2
Annual HIA & MD Certification	2	
Total	34	

Operational Reviews		
A review of the quality of data within the Mosaic system to enable reliance to be placed on the financial information from the system. This will also include the processes in place for payments teams within Adults. Risk of payments that are from previous years or lost payments in the system that emerge in the future and impact negatively on the MTFs. Potential backlog of payments from churn and change of previous managers, cost codes that may not have transferred over correctly etc	10	
A review of the process for raising and collecting Adults Debt.	15	
A review of the deferred payments process to ensure it is robust and the Council is maximising when debt is collected.	15	
A review of the process to ensure there are adequate controls in place to manage money on behalf of clients granted by the court of protection. Processes & procedures in place are adequate to protect clients assets who are not under guardianship.	15	
A review to ensure that there are adequate controls in place for residential placements.	15	
Service brought in house in last year. Review of the processes in place since being brought back in house to ensure that outcomes are being delivered.	15	
Total	85	

Specialist Reviews		
Reviews to be undertaken to provide assurance on Financial Control. Schools that decide to leave the FMS system will be considered a higher risk. To include: Marlborough Primary Stag Lane Primary Cedars Primary Vaughan Primary Elmgrove Primary St Anselm's Primary	30	Q3/4
A review of the processes and controls in place to ensure that care leavers are adequately supported including financial support.	15	Q4
To provide assurance over the processes in place in relation to SEND to ensure available resources are maximising support to children.	15	Q4
A review of the quality of data within the Mosaic system to enable reliance to be placed on the financial information from the system. Risk of payments that are from previous years or lost payments in the system that emerge in the future and impact negatively on the MTFs. Potential backlog of payments from churn and change of previous managers, cost codes that may not have transferred over correctly etc	10	Q2

Review of the statutory return to the Department Education to be signed by the S151 Officer confirming the number of Schools to complete the Schools Financial Value Standard (SFVS) self-assessment	1	Q1
Sample testing of claim prior to grant submission	4	Q1-4
Total	75	
	621	
§		
Confirmation from managers that H/M recommendations have been implemented within the agreed time frame.	12	Q1
Total	12	
§		
Advice on control, risk management and governance	Incl in mgmt time	Q1-4
Review of allegations to support management	Incl in mgmt time	Q1-4
Where required sample testing to confirm grant conditions have been met before sign-off by the HIA and MD Comf (Contain Outbreak Management Fund) CRF (Cultural Recovery Fund)	5	Q1-4
Total	5	
	80	
TOTAL IN PLAN	718	

